Previous references

1913-14
(Abstract)

File No 360-13
Serial Nos 1 2 4 4 9

Later references

V Tuesday

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 2 4 4 9

Part B for January, 1915

SUBJECT

Audit of the Mysore Coby Dupt Trust Board Accounts — Irregularities committed by Cashier Thuppu Rao

R 1 From the Chairman, M'sore Coby Dupt Trust Bd No 104 of 29 5 14
Submits a copy of the Senior auditor's memo of irregularities noticed by him in the Agricultural Rolls of the Chairman's Office together with the explanation of Thuppu Rao, Cashier, and the opinion of the Public Prosecutor, M'sore & in respect of certain transactions and recommends that in consideration of the services already put in by Thuppu Rao he may be reverted to the State Service and debarred from getting the Cashier's post in future and that no further action may be taken in the matter

G R S 58

GPB—4 000—4-7 11

R 2 Docket No 12558 of the 12th June, 1914 to the Chairman Mysore Coby Dupt Trust Bd
Calls for the Senior Auditor's D o Letter No. 17

No 176 of the 4th March, 1914 referred to in Sl 1

Sl 4 Letter no 114 of the 20th June, 1914 from the Chairman submitting a copy of the Senior Auditor's DO letter referred to

Sl 9 GO No 5184-98 of 21 1915 directs with certain observations that Narayana Rao may be reduced by Rs 5/- & that he should not hereafter be employed as Cashier and that Venkatasubba Rao Head Clerk, should be severely warned

S. O'Donnell
DO 9/1/1915

G R S 11 1913-6/16 7063

GENERAL AND REVENUE SECRETARIAT
(Home.)

NOTES

File No 380-13

FILE HEADING

From

City Engr. Bgh. Dist. Bd

No W4 Dated 29. 5. 16 Received 1 6 16

Diary No 7063	Enclos 4	Spare Copies —	Serial No 1

BRIEF ABSTRACT OF LETTER

Submits a copy of the Senior Auditor's memo of wire by him in the Acquittance Rolls of the Chairmen of together with the explanation of Kuppu Rao, Cashier, and the of the Pettah Prosecutor, Mysore Dist, in respect of certain irregularities, and recommends that in consideration of the services already put in by Kuppu Rao he may be NOTES AND ORDERS to the State P M Deptt, and debarred from getting the Cashiers post in future and that no further action may be taken in the matter

Subs for orders The Senior Auditor's D.O letter referred to by the Chairman has not been received

1 Draft calling for it

Home
6/6

NOTES—First Sheet 14

GPS—30 000—12 8 11

R. S 12

7063 7505

Genl and Revenue Secretariat

ML File No 360 3

Serial No	
	3 Draft submitted. Mr DA Officer & Secretary B.S.
W	2 5 Docket No 12558 dated the 12th June 1914 to the Chairman. Proforma Atty. Insph. Trust Bd.
	Calls for the Senior Auditor's DO letter No 176 dated the 7th March 1914 referred to in Serial 1
	4 6 Letter No 114 dated the 20th June 1914 from the Chairman
	Submits a copy of the Senior Auditor's DO letter referred to
	7 Subd for orders Mr Reed 24/6/14 B.S.

NOTE—Contn sheet

GPB—10 000—18-6 14

G. R. S 12]

7505 — 7565

General and Revenue Secretariat | Rel File No. 360 of 1913.

Serial No

Mrs

Please put up the audit report after Board registers if available

29/7

Copies of the previous Audit report submitted. Attention is respectfully invited to portions under "Establishment". The irregularities now brought to light were not noticed then

O & P

1 14/10 Reversion of the DPO with a warning would perhaps be punishment enough

3/8 2/8

Secy

3 8-11

11 What is his pay? Surely recovery should be not a big fault in a cashier

4/8/11

12 Krishna Rao's pay is Rs 60/- The Accounts staff of the Chairman's Office including this official has since been placed under the Comptroller for purposes of postings, transfers and removals

Copy of order sent

S

NOTE—Contin sheet

GPB -60 000—7 11 16

G R. S 12]

General and Revenue Secretariat

7505

File No 360 of 1913

Serial No.

In the circumstance it may perhaps be necessary to consult the Comptroller in the matter

7 8.14

Dy Secy

Hon 10/8

13 The fault which Kuppu has to been guilty of was removing stamps & not a light one and some serious where one of such conduct the Comptroller may be unofficially consulted

Ld Member Ld 10/8/14

14 Yes I agree

14/8 Ordd 14/8

15 Forwarded unofficially the Comptroller for favour of opinion

B 6

Petitioner's servt

14 & 16. Dy Secretary

16 Vide note of Mr & J attached with which I agree

18/8

No 39 8-15-8 14

R 20

19/8 Pm

R 24

Note—Contn sheet

GPB—10 000—13-6 14

5

U C file regarding A Kuppu Rao, Cashier of the Mysore City Improvement Chairman's Office

---

Reusing of stamps is not the only fault for which cashier Kuppu Rao is to blame The recent audit of the Trust Board accounts (2nd audit) has disclosed several irregularities in the maintenance of the cash book by cashier Kuppu Rao, e g , want of scrupulous care in the handling of Government money and keeping out of account small sums of money received in the office. Admittedly he has been in the habit of mixing his private money with office cash. An extract from the audit note containing the several irregularities for which Kuppu Rao is responsible is appended

It will be seen therefore that a mere transfer with a warning does not seem to meet adequately the requirements of the case Perhaps a reduction in pay by Rs 5/- may be sufficient punishment for the several faults committed by Kuppu Rao, who has proved himself unfit to hold the responsible duty of a cashier.

Asstt Comptroller,
Local Audit Department,
Comptroller's Office

Memo of irregularities noticed in the audit of the accounts in the Trust Board Office other than re using of stamps for which A.Kuppa Rao,cashier, is directly responsible, as extracted from the audit note.

(1) The cash balance on hand was checked by the Acquisition Officer on 2nd April 1912 and certified to by him as having been found correct. But, owing to an error in totalling, one anna would appear to have been left out and the mistake not detected till 23rd April 1912. Consequently, corrections in the closing and opening balances had to be made in the Cash Book from 2nd April 1912 to 23rd April 1912 and the same attested by the Acquisition Officer. The reason assigned for the mistake is that a stamp of the value of one anna had got itself mixed up with other papers in the chest and that through oversight it could not be found till the 23rd April 1912.

(2) Again, on the 1st of May 1913, a sum of Rs.0-15-8, which remained in the hands of the Acquisition Officer on that date, was handed over by him to the Chairman when he took charge of the duties of the Acquisition Officer from the former but this was omitted by the cashier to be brought on the Cash Book. The amount was therefore treated as an advance to the cashier and debited to "Miscellaneous Advances" under the rules in the Public Works Code and adjusted by the Accountant of the Trust Board Office on 21st June 1913 when a refund of the same is said to have been made by the cashier. The cashier's explanation for the query raised in item No.12 in objection statement No.12 and the Chairman's orders thereon will be found from Appendix A hereto attached.

7

Appendix A.

Most respected Sir,

I regret very much to bring to your kind notice that the cash balance of Rs.0-15-8 received in transfer from the late Acquisition Officer on the 1st of May last was left out without being credited along with Treasury balance purely by an oversight. Also the said amount was not found in excess of what ought to be in the chest, at the end of the month. I do not remember that to whom, on what date and under what orders this was paid. I solumnly affirm that it was not on any occasion misused by me as it ought to be. I am unable to represent the source of its payment. In my whole service, this is the first time that such a thing has occurred. No doubt it is a serious thing if to be noticed. I humbly pray that you will graciously be pleased to excuse me this time and permit the making good of the said amount; for which act of kindness I shall ever feel thankful.

I beg to remain,

respected Sir,

Your most obedient servant,

(Sd.) A. Kuppa Rao,

Cashier.

Mysore,

21st June 1913.

Orders of the Chairman on the above.

"It is impossible to believe that the amount has been paid to somebody as stated. The matter is very suspicious and deserves to be noticed seriously. However he is pardoned this time with a severe warning. The amount to be made good by him."

(Inld.) T. L.

21-6-13.

(3) Against a sum of Rs.16-3-6 remitted by Sub-overseer F.C. Rozario with Challans Nos.15 and 18 in Book No.22 dated 9th August 1912, as being the sale-proceeds of materials of property No. 12 (2809) in Block No.34 of No. III Drainage Area Rs.16-13-6 was credited in the Cash Book, that is, annas ten in excess. This excess credit was stated to be due to the Cashier having paid annas ten from his pocket and also to the fact that he used to mix up his private money with that of Government. If so, this procedure is highly irregular and needs to be put a stop to at once. (Vide item No.113 (1 and 3) in objection statement No.16)

(4) Delay in credit. A sum of Rs.13/- sent by the Chief Inspector of Police, Mysore, and received by Mr. J.Ramaswamiayya, the Head Accountant of the Trust Board Office, on the 5th August 1911 was, in spite of the order of the Acquisition Officer for its credit on the same date, brought on the Cash Book by the Cashier on the 17th/18th idem and the Chairman's reply to the objection raised on this point is that both the Head Accountant and the Cashier are to blame and that from the records it is not possible to prove who had the money with him (Vide 105 in statement No.14).

5. Amount not brought to account.

Out of a sum of Rs.1-12-3 collected as per counterfoil receipt No.75/54 dated 20th June 1912 from one Sidda towards loan order No.284 dated 22nd April 1910, only Rs.1-12-0 was brought to account. The balance of 3 pies was, however, recovered from the cashier, A.Kuppa Rao, and credited on the 23rd September 1913 after the short credit was pointed out in the course of audit.

1913

Extract from Objection Statement No.16

		Remarks of Auditor	Reply or explanation of the Administrator of t[illegible]
118	Rs 16--3--6 being the value of materials of property No 12 (3089) in Block No 34 of No III Drainage area, sold on 9th August 1913 (Vide sale list of this date) Vide challans No 18 and 18 and book No 23 dated 9th August 1913 for Rs 11--13--6 and Rs 4--6--0, respectively, remitted by Sub-Overseer F C Rozario	1. The amount credited in the Cash Book was Rs.16--13--6. Where was the difference of As 10/- got from?	1 The excess of As 10 is apparently the sum paid from the Cashier's pocket owing to his mistake in the Cash book entry He has been warned to be more careful in future against it
		2 While the sum of Rs 11--13--6 and Rs.4--6--0 were ordered by the Acquisition Officer to be credited on the 9th August 1913, they were actually credited in the cash book on 13th iden. The cause of delay in credit may be kindly explained	2 It is not possible to trace the actual reason now. The Cashier and the Deputy Clerk Narasimha Jois are to blame for not having brought the delay to the notice of the Officer They are warned.
		3. Against item No 7 (1) in Objection Statement No 1, it was stated that	

that the Cash Balance on hand at the close of each day was verified by the Cashier If so, was the deficiency of As 10 noticed by the Cashier and reported to the Acquition Officer?

3. Please vide reply to it No.1. supra This reveals that the Cashier used to mix up his private money with that of Government money.

G R S 12]

General and Revenue Secretariat | File No 360 of 1913

Serial No

17 Subs for orders

Approved 20.8.14

Dr Lee 21/8

18 Please put up a draft ordering a reduction of Rs 5 of Transfer. The man should not if possible be employed on a Cotton Supply

Approved 21.8.14

19 Draft submitted. The Chairman has drawn attention to another Government Cloth Supply Depot has since been established as Government Cloth Account in Rs 40/-

25.8.14

Dr Lee 25/8.

20 Please put up a clean draft

Approved 26.8.14

21 Clean draft submitted.

Dr Lee 26/8

Dr Lee 27/8

NOTE—Contn sheet

(P.T.O.)

(P.P.—10 000—18-6 14

Serial No

22 Draft may be approved
[On further consideration I think it would be more in keeping with the emoluments & nature the pay by Rs 10]
6
2/8/14 Rd

2nd Member
Dewan

23 Dear Sir I have made a thorough Medical Board & he may allow/ A reduction of Rs 10 in his present pay would be double- Next the circumstance of less Cost below but as I am known by such Number time before him to retire we may perhaps under this pay & he would pay Rs 35-0-0 by a recommend by the H. Long.

Rd
3/8 2/8/14

6
1/9/14 Rd

1290
2-9-14

24 The draft order as approved by the 2nd Member may issue

24/8/14 Rd
2/9/14

25 Issued
2/9/14

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat | hl File No 360 of 1913

Serial No	
9	26. S.O. No. 5787-9 Dt. 2.1.1915 Duress being certain observations that Kuppam Road may be secured by Rs. 5/- & that the Stamp Vendor be appointed as Cashier and that Mr. Narasimma Rao, Head Clerk should be severely warned.

NOTE.—Contn. sheet

G P E—10 000—18-6-14

1

Ag 1915-104 D 7065/1
Exs 4

MYSORE CITY IMPROVEMENT TRUST BOARD
CHAIRMAN'S OFFICE,
Dated, Mysore 29th. May 191 4

Rl 360-13/A1

FROM

T. G. Lakshmana Rao, Esq., L.C.E ,

Chairman of the Board of Trustees,
Mysore City Improvements

To

D. L. Narasinga Rao, Esq., B.A , B L.,

Secretary to the Govt of H H the Maharaja
of Mysore, Gen and Rev Departments

1/2/14

SIR,

In submitting Senior Auditor's D O. letter No 176/L.A D dated the 7th. March 1914, enclosing a memo on the irregularities noticed by him in the Acquittance Rolls of the Chairman's office, I have the honour to report as follows -

The irregularities noticed are briefly -

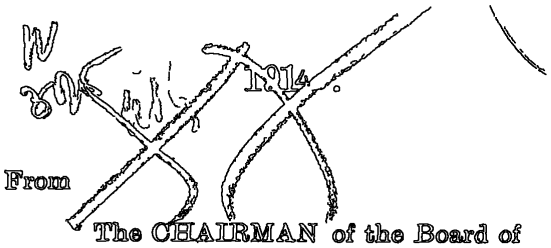
I. The stamp affixed by V. Srinivasa Rao, Assistant Draftsman for the Acquittance given by him for payment of advance of a month's privilege leave allowance in February 1913 is torn right through the middle

II. The stamp affixed for the acquittance of pay of N Venkata Rao for September 1907 has been removed from one place of the acquittance roll and re-affixed in another place of it

III. The stamp affixed for the acquittances given by C.S. Krishnaswamy Iyer, Sub-Divisional officer, for his pay for the months of August 1906 and April 1907 has been removed

IV. The stamp in the acquittance roll for August 1909 against L. Krishnaswamy Rao, Head Clerk, is affixed after the acquittance was taken

V



From

The CHAIRMAN of the Board of
Trustees for the Improvement
of the City of Mysore

To

The SECRETARY to the Govt of
His Highness the Maharaja of
Mysore, Gen and Rev Depts

Dated 29th. May 1914.

Despatched —— do ——

Received

General No 1064

Enclosures 4

SUBJECT

Reporting for orders of Government certain irregularities on the Audit of the Trust Board Accounts from 1909 to 1910.

GBPM—300—24-11 18

V. Kuppu Rao has given his official designation under his signature on the stamps affixed against his name in the acquittance rolls in only such cases as wherein (vide margin) he was necessitated to conceal the writing ---- originally found on them and

Acquittance Roll for the month of			August 1909.
"	"	"	August 1910.
"	"	"	June 1911
"	"	"	August 1911.
"	"	"	December 1911.
"	"	"	February 1912.

VI the 11 stamps affixed by Kuppu Rao for the ---- acquittance of his pay for the months of January 1908, August 1909, September 1909, December 1909, August 1910, June 1911, August 1911, September 1911, December 1911, February 1912 and April 1912 are stamps used once before and used again.

2. Examining the alleged irregularities in the order in which they are stated above, it is seen that item No I does not appear to be an irregularity As both Srinivasa Rao and Kuppu Rao explain, the stamp used in this case was a soiled one kept folded for a number of days before using it. The straight line rather of a deeper color seen across this stamp indicates the mark of its original folding and not any cut in it. The stamp does not seem to be torn The office Cashier has been directed to take particular care not to allow soiled or worn out stamps being affixed on any account ---- hereafter

3. Item No.II does not seem to be an irregularity of a serious character. Venkata Rao who is dead, removed the stamp affixed against his name in one place of the acquittance Roll for September 1907 and re-affixed it in another place of the same roll against his name. A single stamp was thus used for a single transaction. This removal and re-affixin of the stamp could have, however, been avoided

4. Regarding item No.III removal of stamps affixed to the acquittances or pay of Krishnaswamy Iyor (since dead) for the months of August 1906, and April 1907, it is not easy to make out at this distance of time, within which the book of --- acquittance rolls has passed through the hands of several officials, how the said stamps disappeared. The matter requires to be dropped, as there is nothing to show that the stamps in question were removed for re-using them for a -- different writing or document The officials concerned has been warned to be more careful hereafter

5. With reference to the irregularity forming item No,IV A Krishnaswamy Rao explains that before he drew his pay for August 1909, he allowed Kuppu Rao, Cashier, to affix a stamp for his acquittance. The letter "T" and the word "Board" in the handwritting of the said Kuppu Rao, over the stamp affixed against the name of Krishnaswamy Rao indicate that on the very day on which the Cashier disbursed the pay of the other ---- officials and himself he affixed the said stamp to the ---- acquittance of Krishnaswamy Rao, before making payment to the latter Kuppu Rao's statement in his explanation that he made payment to Krishnaswamy Rao "under instructions" before the required stamp was affixed to the acquittance is un-supported The more noticiable point in this case is whether the adhesive stamp against the acquittance of A Krishnaswamy Rao, had been cancelled or not in accordance with the provision of clause (b) of Sub Section (1) of Section 12 of the Stamp Regulation In the case of the stamp under notice, A. Krishnaswamy Rao has evinced his carelessness in not seeing that it was properly cancelled The existing writing on the top of it does not seem to be sufficient to serve the purpose of its cancellation Krishnaswamy Rao, is therefore now directed to cancel the stamp by writing his name across it, so that it might not possibly be used again He is further warned against the repetition of the like irregularity in future

Items

Enc to ltr 360-13/81 5

Letter No.3 dated the 21st May 1914, from the Public Prosecutor, Mysore Division to the Chairman, Mysore City Improvement Trust Board, Mysore

++++++++++++++++++++++++++++

Dear Sir,

Your D.O. No.355 of 6th. May 1914 to hand Owing to some pressing engagement I am sorry I was not able to send you a reply till now

Section 64 clause (c) of the Stamp Regulation applies not only to acts falling within the scope of the other two proceeding clause but applies also to other acts For the wording of the clause is ' does any other act' and not ' does any other act of a like nature' That this was the intention of the legislature is apparent from the ---- statement of objects and reasons The object and reason give for enacting this new clause is ' A clause has been added to cover acts which may not fall within the scope of the proceeding clauses, but which neverthless are done with intent to defraud the Government of duty'

Yes, the difficulty of proving the intent to defraud exists in the case of a prosecution under section 64 clause C as it does in a case under section 262 of the Indian Penal Code

For a prosecution under section 62 clause (b) proof of intention to defraud is not necessary The case of Kuppu Rao falls also under section 62 clause (b)

The stamping of an instrument with a stamp once used makes the instrument one not 'duly stamped' So the officer in Mysore whom such an instrument comes in the performance of his functions must impound it and send it to the Deputy Commissioner under sections 33 & 38

In this case you will have to impound the suspicious receipts and send them to the Deputy Commissioner and leave

him to take steps under section 43 of the Stamp Regulation if he think fit so to do.

I have etc.

(SD) B. Krishnamachar,

Public Prosecutor.

"Copy"

CHAIRMAN

Enclosure 2nd 360-13/21

Irregularities noticed in the ---- Acquittance Rolls of the Chairman's office.

++++++++++++++++++

1 There are two instances wherein stamps affixed against the name of C.S. Krishnasawmy Aiyar, Sub-Divisional --- Officer, in the Acquittance Rolls (for August 1906 and April 1907 paid in -- September 1906 and May 1907 respectively have been removed as will be seen from the gum impression in the book

2 There is an instance where the stamp seems to have been affixed after the Acquittance was taken (vide stamp affixed against the name of L. Krishnasawmy Rao, Head Clerk, in the Acquittance Roll for August 1909 paid in September 1909)

3 The stamp used against the name of N. Venkata Rao, Accountant, in the -- Acquittance Roll (for September 1907 paid in October 1907) appears to have been once used and removed from its proper place

4 Roll for payment of advance of a month's privilege leave allowance to V Srinivasa Rao, Assistant Draftsman in February 1913 The stamp affixed is torn right through the middle

Cashier's reply.

By mistake he signed the roll without affixing a stamp and when warned for doing so he did affix stamp against his name duly --- initialling over it This is clearly visible. Some how or other the -- stamp has come out I do not where it fell and when.

The stamp affixed in May 1910 is right Sir

He wanted his pay urgently before stamps could be obtained and ---- affixed and under instructions he was paid and a Stamp affixed against his signature

His name was entered in the 2nd line according to pay but as there were some discussions in noting -- Accountant D. Ramaswamayya's name in 3rd. line the name of Venkata Rao was changed from 2nd. to 5th. as per instructions. Hence the stamp ---- affixed here had to be removed and

I beg, to submit that in my --- case only I have affixed the stamp half on the left hand, but not a cut portion. This occurs --- in my case [illegible] =

5. The stamp used against the name of M. Kuppu Rao in the acquittance Roll in the following eleven cases appear to be other instances of the kind referred to in para 3 above (i,e ,) stamps once used having been removed from their places and used again. This amounts to an offence under the Stamp Regulation Sections 64 or 65 (c)

(i) Acquittance roll for January paid in February 1908

The words "Cashier Cha" and "Lyso" are clearly visible through the over-lapping stamp when held against strong light. The stamp against the name of L Krishnasawmy Rao, whose name is entered in the acquittance roll after that of Kuppu Rao seems to have been so affixed as to conceal the entries referred to above and for this reason this stamp has been affixed vertically while all the others on this page are affixed horizontally

(II) Acquittance Roll for August 1909 paid in September 1909.

The full designation "Cashier, Chairman's office, Mysore City Improvement Trust Board" of Kuppu Rao is found in the stamp affixed against his name and also the portion " T Board" against the stamp affixed on behalf of L.Krishnaswami Rao, which is apparently after the official signed, as a portion of the signature is below the stamp

It is not only one stamp used horizontally Sir, over and above the stamps. It will be seen that for want of space four stamps were so placed. I have no object in concealing things for a simple matter of one anna.

was just obtained at the time use in other purposes but having immediately found it to be quite possible it was used here

(7)

...was affixed along with others.	(III) Acquittance Roll for September 1909
...orially, the peons have been affix- ...e the stamps the damage seems to ...ve been occurred then	paid in October 1909
-do- --do- --do-	(IV) Acquittance Roll for December 1909
	paid in January 1910
	The signature of A Kuppu Rao has been over written and the right hand top corner of the stamp is torn
	(V) In the Acquittance Roll for August 1910 paid in September 1910
vide reply under (II)	The letter "a" before Kuppu Rao and the letters "Cas" in "Cashier" and "an's in Chairman's" and the word "office" seem to be subsequent additions (vide differenc in shade of ink) The stamp also is a torn one.
	(VI) In the Roll for June 1911 paid in July 1911 the letter "a Kup" and "h" in Cashier are overwritten He has ----
vide reply under (II)	designated himself as "Cashier" when his designation was "Head Clerk" at the time of his signing the roll
	Moreover the left bottom corner of the stamp is torn, as may be seen when held against light and this portion is over- lapped by another stamp affixed against Y. Ramakrishna Rao's name
	(VII) In the roll for August 1911 paid in September 1911, the designation of Kuppu Rao on the stamp is over written The letter "re" probably part of the word "Lyanore" found just before the word "City apparently show that the stamp herein --

... reply under(11).

Vide reply under III

... reason for noting two designa-
...ons is due to my having been ----
...plied of my legitimate duties
...thout any fault of mine as already
...plained and not used stamps.

--do-- --do-- --do--

...he signature is not over written
...r

...n conclusion I beg to
...t that only in a few cases
... put to greatest disgrace
... abrupt order depriving me
... legitimate duties under an
... order for no fault of mine
... noted two designations as I
...e nothing else In other few
...e stamps were not at all
...ow as I am not so fool to
...d use good stamps
...mple, if in such --
... I have no
...

affixed had elsewhere been used.

(VIII) Roll for September 1911 paid in October 1911 The name " a Kuppu Rao" on the stamp is overwritten

(IX) Roll for December 1911 paid in January 1912 The name "a. Kuppu Rao" and designation "Cashier" on the stamp are overwritten

(X) Roll for February 1912 paid in March 1912 The presence of the letters "Ch" below "Cashier" on the starp -- apparently shows that the stamp herein affixed had been once used elsewhere The letter "a" in " a Kuppu Rao" is overwritten

(XI) Acquittance Roll for April 1912 in May The signature of A Kuppu Rao on the stamp is overwritten

6. The only instances wherein the Cashier has given his designation under the ---- signature on the stamp are given below and it will be seen that in all those cases the designation is written on the starps ---- affixed apparently to conceal the writting ---originally found on them

(a) Roll for August 1909 paid in September 1909

(b) Roll for Auguct 1910 paid in September 1910

(c) Roll for June 1911 paid in July 1911

(d) Roll for August 1911 paid in September 1911

(e) Roll for December 1911 paid in January 1912

(f) Roll for February 1912 paid in March 1912

(Sd) Ramamurthy Rao,
Senior Auditor, First Board
Office Mysore.

is not with any bad motives as it purely concers my own person. I entirely leave it to you for kind consideration as to whether any one would be so foolish as to stoop himself to such simple thing which would ultimately ruin him.

Submitted.

(Initialled) A K.H

Cashier
10-3-14.

"Oo

C H A I R M A N.

Cashier M. Kuppu Rao's Explanation.

Respected Sir, fully exhd.

In obedience to your urgent Lero G M.4261 dated the 24th. April 1914, calling for the production of two orders one referred to by me in para 2 and the other in the concluding portion of my explanation furnished to the Chairman on 10-3-14, I respectfully beg to state that instructions of the officer in the former case were only personal and as such I have to submit that they cannot be produced, but in the latter case there is a written order, a true copy of which I respectfully submit herewith as my present official situation and the -- surroundings do not in a way permit me to produce the original order If it is found necessary to produce the original order, I shall do so in person provided I am given an authenticated copy of it.

When this order dated the 19th. August 1911 was passed I was Head Clerk. It can be seen that this order, for no fault of mine, deprived me of my legitimate work as Head Clerk and made me to continue to do the duties of Cashier. Fearing that circumstances might be brought into existance, to deprive me of the pay of Head Clerk as well, which is ₹ 50/- a month, I had to affix both the designation of Head Clerk and Cashier below my signature in the acquittance roll for a couple of months, in the hope that this would be brought to the notice of the officer and that he would reconsider his orders and allow me to take up my legitimate work as "Head Clerk A more -- perusal of this order would convince any person that my official situation were not happy and agreeable.

I respectfully beg to submit once again to the Chairman that I am an official of 28 years' standing - have worked under European and Native officers without giving any room for any sort of displeasure This can be verified by perusal of entries in my service register.

15

Cur : L Dec-13
91

Head Clerk,

The proceedings of the Committee appointed by the Board do not seem to receive the attention of the office in time as for instance, the minutes of the Committee formed under the Board's Resolution No.I of 26th. October regarding the consideration of the applications and rules in force in Bangalore about the building of houses in the suburbs drawn upon 10--10--1910 have not been placed before the Board this should be brought before the next meeting.

Let Clerk see be in charge of the business of the Committee, record their proceeding and time to time and see to their timely submission to the Board.

For Chairman.
19--.1911.

Except typing he has hardly any other work. Let file be after the duties of Head Clerk until further orders.

"True Copy."

(Sd) A. Raghu Rao

23--8--1914. Member

Sd/ Krishnamachar

"Copy"

15

2
91

Dear Sirs,

The proceedings of the Committee appointed by the Board do not seem to provide the principles of the office in time. As for instance the election of the Committee formed under the Chapter Constitution Sec.3 of this. Committee regarding the reconsideration of the resolutions are ruled to force in Bangalore about the building of houses in the area of the Green upon Neelambike, have not been placed before the Board this should be brought before the next meeting.

Last matter due to the above
Committee, request their proceedings
to their timely notice

Although typing be done hereby be either made
after the notice of Board Sirs will

Yours &c.,

for &. Engrs. &c

Secretary

Jackson & Co

11/6

264/15

GRS 29A]

1903-09/14

From

Secy to the Govt of His Highness the Maharaja of Mysore, Genl and Rev Dept

To The Chairman Mysore City Improvt Trust Bd

Dated

Despatched 12 6 14

Received

General No 12558

No mt 360-13-2

Enclosure No

His letter no 1024 dated the 29th May 1914 about the irregularities noticed by the Senior Auditor in the Acquittance Rolls of the Chairman's Office

Has the honour to state that the Senior Auditor's D O letter no 176/A A D dated the 7th March 1914 referred to therein has not been received and to request the Chairman to be so good as to submit the same for reference

By order

For Secy

MGCLD—0 000—16-6-15

1914

From

The CHAIRMAN of the Board of
Trustees for the Improvement
of the City of Mysore

To

The SECRETARY to the Govt of
His Highness the Maharaja of
Mysore, Gen and Rev Depts

Dated 20th June 1914

Despatched

Received

General No 11+

Enclosures one

SUBJECT

Submitting a copy of Senior Auditors D C No 176 & A D of 7 3 14 as desired in General & Revenue Secretariat No 12558/etc 360-13-2 of 12th June 1914

GEPM—[illegible]

No 114
Rev one

D7505

MYSORE CITY IMPROVEMENT TRUST BOARD
CHAIRMAN'S OFFICE,
Dated, Mysore, 20th June 1914

Rl 360-13
814

FROM T. G. Lakshmana Rao, Esq., L.C.E.,

Chairman of the Board of Trustees,
Mysore City Improvements

To D. M. Narasinga Rao, Esq., B.A., B.L.,

Secretary to the Govt of H H the Maharaja
of Mysore, Gen and Rev Departments

SIR

Your letter No.12558/Rl.360-13-2 dated the 12th. June 1914 calling for the Senior Auditor's D.O. letter No.176 L.A.D dated the 7th. March 1914, about the irregularities noticed by him in the Acquittance rolls of the Chairman's office.

With reference to the above, I have the honour to subrit a copy of the above D.O. letter.

I have the honour to be,
Sir,
Your most obedient servant,

T Lakshmana Rao

CHAIRMAN

Encl 360-B

16

D.O. No.176/L.A.D. Dated the 7th. March 1914, from the Senior Auditor, Trust Board office, Mysore to the Chairman, Mysore City Improvement Trust Board, Mysore.

Sir,

I beg to forward herewith for such action as you may deem proper to take in the matter, a memo of certain -- irregularities noticed in the course of the audit of the Chairman's office Acquittance Rolls.

I beg etc.,

(SD) Srinivasiengar,

Senior Auditor

"Copy"

C H A I R M A N.

Re irregularities in the Acquittance rolls of the Irish Board 19

GRS 28]

28/12

File No 360 -13

Serial No 9

Diary No of letter replied to 9505

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT (draft.)

Dy, the 26 8 1914

READ—

Correspondence ending with letter No 114 dated the 20th June 1914 from the Chairman Mysore City Municipal Board in the matter of the irregularities noticed by the Senior Auditor in the Acquittance Rolls of the Chairman's office and the explanation offered therefor by the officials concerned

Date of issue 2/1/15

Signed by Mr A V Ramanathan

ORDER THEREON—No

SUBJECT

GPB—50 000—1 12-12

thereon 5187-9 mb 360-13-9 92

The material irregularities noticed by the Auditor are briefly the following:-

I Affixing a torn stamp

II Transfer of a stamp affixed in one place to another

III Removal of stamp once affixed for the acquittance

IV Affixing a stamp after acquittance was taken

V Renoving stamps once used

VI Adding official designations below the signature in the case of certain stamps, apparently to conceal the original writing thereon and the fact that they were once used

2) These irregularities for which the Cashier Kuppuswamy Rao is mainly responsible are too serious to be lightly passed over as suggested by the Chairman. Even if as admitted by Kuppuswamy Rao he

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form*)

he has merely used stamps which have been taken from documents which were void being incomplete such Conduct on an official entrusted with the payment of Govt money deserves severe punishment The Public Prosecutor is of opinion that the acquittance rolls are liable to be impounded and but the official may also be punished under the Stamp Law It has also been brought to the notice of Govt that the recent audit of the Board's accounts has disclosed several irregularities in the maintenance of the Cash book and the handling of Govt money for which Kuppu Rao is responsible 3) As Kuppu Rao is reported to have put in 28 years, Govt are inclined to take a somewhat

GPB—10 000—22 2 11

view of the Case. They are accordingly pleased to direct that his pay be reduced by Rs 10/- and that he be reverted to the State P. W. Depts and that he should not hereafter be employed as Overseer

4) As regards the 4th irregularity (receipt of salary by Krishnaswami Rao Head Clerk without affixing a stamp and affixing of stamp after the acquittance was taken) Govt Consider that the offence in question from whom a strictes observance of rules is expected should be severely severely warned

(Rs 10/- and not Rs 9 as stated in the letter) was

31/8

To

The Chairman, Improvement Trust Bd
" Chief Engr for Improvements
" Comptroller